

**Amendment No. 1 to SB2423**

**Dixon**  
**Signature of Sponsor**

**AMEND Senate Bill No. 2423\***

**House Bill No. 3105**

**FILED**

Date \_\_\_\_\_

Time \_\_\_\_\_

Clerk \_\_\_\_\_

Comm. Amdt. \_\_\_\_\_

by deleting all language after the enacting clause and by substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-5-2410(a)(1), is amended by adding the following language as a new sub-item (C):

(C) In any county having a population of not less than three hundred eighty two thousand (382,000) nor more than three hundred eighty two thousand one hundred (382,100), according to the 2000 federal census of population or any subsequent federal census, upon the filing of suits to enforce the tax lien on owner-occupied residences of citizens sixty-five years (65) of age or older or citizens who are permanently and totally disabled in such county, an additional penalty of ten percent (10%) upon all delinquent land taxes shall accrue and the same is imposed upon the amount due from such defendant to the state, county or municipality, which penalty shall be devoted to the expense of prosecuting the suits. Upon the filing of suits to enforce all other tax liens in such county, the additional penalty imposed by this subdivision shall be imposed at a rate of twenty percent (20%) upon delinquent land taxes which shall accrue, and the same is imposed upon the amount due from any such defendant to the state, county or municipality, which penalty shall be devoted to the expense of prosecuting such suits.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.